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8 UNITED STATES DISTRICT COURT
9 EASTERN DISTRICT OF CALIFORNIA

10 UNITED STATES OF AMERICA,
11
12 Plaintiff,

13 v.

14 STEPHEN L. BOYD (a.k.a. STEVE L.
BOYD), et
15 al.,

16 Defendants.

Civil No. S-03-1738 LKK GGH

ORDER AND JUDGMENT

17 The Court, having considered the motions for summary judgment filed by each party and
18 their joint stipulated request for order and judgment, hereby ORDERS, ADJUDGES and
19 DECREES as follows:

20 1. Stephen L. Boyd is indebted to the United States in the amount of \$304,899.65,
21 plus any accrued interest and penalties, from the dates of assessments but excluding \$5,694,
22 \$5,708, and \$640 of tax for the 1990, 1991, and 1992 tax years, respectively, and any associated
23 penalties and interest. Consequently, Stephen L. Boyd is indebted to the United States in the
24 amount of \$615,141.95 for his outstanding federal income taxes, including penalties and interest,
25 for the 1990, 1991, 1992, 1993, 1994, and 1995 tax years ("tax years at issue") and any
26 additional accrued interest after May 2, 2005.

27 2. The purported transfer of the real property located at 9 Glenshire Lane, Chico,
28

1 California, 95926 (particularly described below, hereinafter, "Glenshire Property") from Stephen
2 L. Boyd to the Glenshire Holding Trust - by way of warranty deed recorded with the County
3 Recorder for Butte County, California ("County Recorder") on or about July 7, 1992 - was void,
4 fraudulent, and consequently of no effect with regard to Stephen L. Boyd's creditors, including
5 the United States for his outstanding federal income tax liabilities, plus penalties and interest, for
6 the tax periods at issue:

7 Parcel I: Lot 36, as shown on the Map Entitled, "Amended Map of Ceres Estates
8 Unit No. 1", which Map was filed for record in the office of the Recorder, County
9 of Butte, States of California on February 25, 1987 in Book 104 of Maps, at pages
10 80 through 83.

11 EXCEPTING THEREFROM the underground water rights without the right of
12 surface entry as granted to California Water Service Company by deed recorded on
13 July 18, 1986, under Butte County Recorder's Serial #86-22886, Butte County
14 Officials Records.

15 AP No. 048-580-036

16 Parcel II: A zero lot line side yard easement for the purpose of ingress and egress to
17 maintain, repair, and replace the dwelling which abuts the boundary line between
18 lots, over the East 10 feet of Lot 37 as shown on the map entitled, "Amended Map of
19 Ceres Estates Unit No. 1", which Map was filed for record in the office of the
20 Recorder, County of Butte, State of California on February 25, 1987 in Book 104 of
21 Maps, at pages 80 through 83.

22 3. The Glenshire Holding Trust is a sham, the mere nominee and/or alter ego of
23 Stephen L. Boyd, and consequently has no interest in the Glenshire Property.

24 4. The purported transfer of real property located at 819 Brookwood Way, Chico,
25 California, 95926 (particularly described below, hereinafter, "Brookwood Property") from
26 Stephen L. Boyd to the Brookwood Holding Trust - by way of warranty deed recorded with the
27 County Recorder on or about July 7, 1992 - was void, fraudulent, and consequently of no effect
28 with regard to Stephen L. Boyd's creditors, including the United States for his outstanding
federal income tax liabilities, plus penalties and interest, for the tax periods at issue:

Lot 40, as shown on that certain Map Entitled, "Lindo Gardens Unit No. 2", which
map was filed in the office of the Recorder of the County of Butte, State of
California, on July 26, 1976 in Book 58 of Maps, at pages 3 and 4.

A.P.N. 045-68-0-009-0.

1 5. The Brookwood Holding Trust is a sham, the mere nominee and/or alter ego of
2 Stephen L. Boyd, and consequently has no interest in the Brookwood Property.

3 6. The General Holding Trust's purported mechanics' lien - recorded with the
4 County Recorder on or about May 19, 1994 against both the Brookwood Property and the
5 Glenshire Property in the amount of \$186,348.00 - is null, fraudulent, and of no effect with
6 regard to Stephen L. Boyd's creditors, including the United States for his outstanding federal
7 income tax liabilities, plus penalties and interest, for the tax periods at issue. Consequently, the
8 General Holding Trust has no interest in either the Brookwood Property or the Glenshire
9 Property.

10 7. The Richwood Managment Trust's purported mechanics' lien - recorded with the
11 County Recorder on or about May 4, 1994 against both the Brookwood Property and the
12 Glenshire Property in the amount \$124,607.00 - is null, fraudulent, and of no effect with regard
13 to Stephen L. Boyd's creditors, including the United States for his outstanding federal income tax
14 liabilities, plus penalties and interest, for the tax periods at issue. Consequently, the Richwood
15 Management Trust has no interest in either the Brookwood Property or the Glenshire Property.

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8. The Cool Waters Holding Trust's purported deeds of trust - recorded with the County Recorder on or about March 21, 1996 against both the Brookwood Property and Glenshire Property in the amount of \$160,000.00 and \$130,000, respectively - are null, fraudulent, and of no effect with regard Stephen L. Boyd's creditors, including the United States for his outstanding federal income tax liabilities, plus penalties and interest, for the tax periods at issue. Consequently, the Cool Waters Holding Trust has no interest in either the Brookwood Property or the Glenshire Property.

Dated this 28th day of April, 2005.

/s/Lawrence K. Karlton
LAWRENCE KARLTON
UNITED STATES DISTRICT JUDGE

Presented on this 25th day of April, 2005 by:

McGREGOR W. SCOTT
United States Attorney

/s/ - Paul Ham
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Agreed on this 25th day of April, 2005 by:

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